FIXED ASSET MANUAL

TRANSACTION CODES FOR DATA ENTRY

INTRODUCTION

In this document:
- ✓ Overview of transaction code use
- ✓ Transaction types and functions
- ✓ Specific transaction codes
- ✓ Key processing information

This document will provide you with a reference to transaction codes in the Fixed Asset System (FAS).

FAS TRANSACTION CODES OVERVIEW

Transaction codes are used to identify specific accounting functions and to record accounting events in the FAS Property File and STARS general ledger. Although there are several controls related to each transaction, this document will focus on selecting the appropriate transaction code.

Selecting the appropriate transaction code is based upon the origin and intended function of the transaction. The origin of a transaction will determine the **type** of transaction code. The accounting event (e.g., acquiring, disposing, adjusting financial or non-financial information on property records) will determine the **function** of the transaction.
The following sections will further explain the type and function of FAS transaction codes.

TRANSACTION CODE TYPES

There are three types of FAS transaction codes that correlate to the origin of the transaction:
1. STARS to FAS.
    - Transactions that originate in STARS must be entered through FAS data entry screen S033.
2. FAS Direct Data Entry.
    - Transactions that are entered directly in FAS must be entered through FAS data entry screen S035.
3. System Generated.
    - System generated transactions are processed from program logic originating in FAS.

In addition, some FAS transaction codes may generate yet another FAS transaction code or a STARS transaction code.

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TRANSACTION FUNCTION

The transaction function correlates to the accounting event that you want to record on a property record in FAS. The following are transaction functions:

- Acquisitions
- Adjustments
- Asset Removal – For Correction Purposes
- Depreciation
- Disposition
- Gain/Loss Depreciation Removal
- Non Financial Changes
- Replacement/Salvage Value Adjustments
- Work-in-Process

TRANSACTIONS BY TYPE AND FUNCTION

In addition to the actual transaction codes (**TC**) and title, the tables below show the approval level required and the register number associated with the TC.

TRANSACTION CODES FOR DATA ENTRY SCREEN S033

TC	Title	Approval Level	Register Number
	Acquisitions		
A01	RECORD THE PURCHASE OF LAND – FROM STARS	3	1
A02	RECORD THE PURCHASE OF BLDG – FROM STARS	3	1
A03	RECORD THE PURCHASE OF IMP OTH BUILD – FROM STARS	3	1
A04	RECORD THE PURCHASE OF MACH & EQUIP – FROM STARS	3	1
	Dispositions		
S01	DISPOSE OF LAND BY SALE – FROM STARS	4	5
S02	DISPOSE OF BLDG BY SALE – FROM STARS	4	5
S03	DISPOSE OF IMP OTH BLDG BY SALE – FROM STARS	4	5
S04	DISPOSE OF MACH & EQUIP BY SALE – FROM STARS	4	5
	Work-in-Process		

End-dates are in place on FAS work-in progress transaction codes.
Contact the DSAHelpline for further guidance

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FAS TRANSACTION CODES FOR DATA ENTRY SCREEN S035

TC	Title	Approval Level	Register Number
	Acquisitions		
AP1	RECORD THE PURCHASE OF LAND – FAS	3	2
AP2	RECORD THE PURCHASE OF BLDG – FAS	3	2
AP3	RECORD THE PURCHASE OF IMP OTH BUILD – FAS	3	2
AP4	RECORD THE PURCHASE OF MACH & EQUIP – FAS	3	2
A11	NON-MONETARY ACQUISITION OF LAND - FAS	3	2
A12	NON-MONETARY ACQUISITION OF BLDG - FAS	3	2
A13	NON-MONETARY ACQ OF IMP OTHER THAN BLDG - FAS	3	2
A14	NON-MONETARY ACQUISITION OF MACH & EQUIP - FAS	3	2
	Dispositions		
DD1	NON-MONETARY DISPOSAL OF LAND	4	5
DD2	NON-MONETARY DISPOSAL OF BUILDINGS	4	5
DD3	NON-MONETARY DISPOSAL IMP OTHER THAN BLDGS	4	5
DD4	NON-MONETARY DISPOSAL OF MACH & EQUIP	4	5
DS1	DISPOSE OF LAND BY SALE – FAS	4	5
DS2	DISPOSE OF BLDG BY SALE – FAS	4	5
DS3	DISPOSE OF IMP OTH BLDG BY SALE – FAS	4	5
DS4	DISPOSE OF MACH & EQUIP BY SALE – FAS	4	5
DV4	INVENTORY TAKEN OFF FP DUE TO VALUE BELOW THRESHOLD	4	5
	Replacement/Salvage Value Adjustments		
C02	CHANGE REPLACEMENT\SALVAGE VALUE – INCREASE	2	3
C03	CHANGE REPLACEMENT\SALVAGE VALUE – DECREASE	2	3
	Work-in-Process		
	End-dates are in place on FAS work-in progress transaction codes. Contact the DSAHelpline for further guidance	3	1

SCO REVIEW AND RELEASE REQUIRED

The complex nature of some accounting events requires the review and release by the State Controller's Office (SCO). Agency personnel can enter the following transaction codes, but only a few SCO personnel have an approval level to release these transactions.

TC	Title	Approval Level	Register Number
	Acquisitions		
AR1	ADD LAND BY DONATION - CURRENT YEAR CORRECTION	7	C
AR2	ADD BLDG BY DONATION - CURRENT YEAR CORRECTION	7	C
AR3	ADD IMP OTH BLDG BY DONATION CURRENT YEAR CORRECTION	7	C
AR4	ADD MACH & EQUIP BY DONATION - CURRENT YEAR CORRECTION	7	C

TC	Title	Approval Level	Register Number
AS1	ADD LAND – CORRECTION – CURRENT YEAR PURCHASE	7	C
AS2	ADD BLDG – CORRECTION – CURRENT YEAR PURCHASE	7	C
AS3	ADD IMP OTH BLDG – CORRECTION – CURRENT YEAR PURCHASE	7	C
AS4	ADD MACH & EQUIP – CORRECTION – CURRENT YEAR PURCHASE	7	C
AT1	ADD -LAND - CORRECTION – PRIOR YEAR PURCHASE	7	C
AT2	ADD - BLDG –CORRECTION – PRIOR YEAR PURCHASE	7	C
AT3	ADD IMP OTH BLDG – CORRECTION – PRIOR YEAR PURCHASE	7	C
AT4	ADD MACH & EQUIP – CORRECTION – PRIOR YEAR PURCHASE	7	C
T11	RECORD ACQ OF LAND BY TRANSFER FROM ANOTHER FUND	6	2
T12	RECORD ACQ OF BLDG BY TRANSFER FROM ANOTHER FUND	6	2
T13	RECORD ACQ OF IMP OTH BUILD FROM ANOTHER FUND	6	2
T14	RECORD ACQ OF MACH & EQUIP FROM ANOTHER FUND	6	2
	Asset Removal – For Correction Purposes		
RN1	REMOVE – LAND – CURRENT YEAR	7	A
RN2	REMOVE – BLDG – CURRENT YEAR	7	A
RN3	REMOVE – IMP OTH BLDG – CURRENT YEAR	7	A
RN4	REMOVE ASSET CURRENT YEAR - MACH & EQUIP	7	A
RP1	REMOVE ASSET PRIOR YEAR - LAND		B
RP2	REMOVE ASSET PRIOR YEAR - BUILDINGS	7	B
RP3	REMOVE ASSET PRIOR YEAR - IMPROVEMENT OTH THAN BLDG	7	B
RP4	REMOVE ASSET PRIOR YEAR - MACH & EQUIP	7	B
	Dispositions		
T01	TRANSFER LAND TO ANOTHER FUND TYPE	6	5
T02	TRANSFER BUILDINGS TO ANOTHER FUND TYPE	6	5
T03	TRANSFER IMP OTHER THAN BUILDINGS TO ANOTHER FUND TYPE	6	5
T04	TRANSFER MACHINERY AND EQUIPMENT TO ANOTHER FUND TYPE	6	5

SYSTEM GENERATED – NO DATA ENTRY ALLOWED

TC	Title	Approval Level	Register Number
C01	RECORD NON FINANCIAL CHANGES TO AN ASSET	8	8
C04	ADJUST AGENCY DEPRECIATION/SALVAGE VALUE – DEBIT	7	6
C05	ADJUST AGENCY DEPRECIATION/SALVAGE VALUE – CREDIT	7	6
D01	RECORD DEPRECIATION EXPENSE - BUILDINGS	8	6
D02	RECORD DEPRECIATION EXPENSE - IMP OTHER THAN BLDG	8	6
D03	RECORD DEPRECIATION EXPENSE - MACHINERY EQUIPMENT	8	6
D06	RECORD PRIOR YEAR DEPRECIATION EXPENSE - BUILDINGS	8	6
D07	RECORD PRIOR YEAR DEPR EXPENSE - IMP OTHER THAN BUILDINGS	8	6
D08	RECORD PRIOR YEAR DEPR EXPENSE - MACHINERY AND EQUIPMENT	8	6
G01	RECORD GAIN ON DISPOSITION OF LAND	8	4
G02	RECORD GAIN ON DISPOSITION OF BUILDINGS	8	4
G03	RECORD GAIN ON DISPOSITION OF IMP OTHER THAN BLDG	8	4

TC	Title	Approval Level	Register Number
G04	RECORD GAIN ON DISPOSITION OF MACH & EQUIP	8	4
G06	AGY RECORD GAIN ON DISPOSITION OF LAND	8	4
G07	AGY RECORD GAIN ON DISPOSITION OF BUILDINGS	8	4
G08	AGY RECORD GAIN ON DISPOSITION OF IMP OTHER THAN BLDG	8	4
G09	AGY RECORD GAIN ON DISPOSITION OF MACHINERY & EQUIP	8	4
L01	RECORD LOSS ON DISPOSITION OF LAND	8	4
L02	RECORD LOSS ON DISPOSITION OF BUILDINGS	8	4
L03	RECORD LOSS ON DISPOSITION OF IMP OTHER THAN BLDG	8	4
L04	RECORD LOSS ON DISPOSITION OF MACH & EQUIP	8	4
L06	AGY - RECORD LOSS ON DISPOSITION OF LAND	8	4
L07	AGY - RECORD LOSS ON DISPOSITION OF BUILDINGS	8	4
L08	AGY - RECORD LOSS ON DISPOSITION OF IMP OTHER THAN BLDG	8	4
L09	RECORD LOSS ON DISPOSITION OF MACH & EQUIP	8	4
RA2	REMOVE ACCUMULATED DEPR BLDGS - CURRENT YEAR	8	A
RA3	REMOVE ACCUMULATED DEPR IMP - CURRENT YEAR	8	A
RA4	REMOVE ACCUMULATED DEPR-MACH & EQUIP - CURRENT YEAR	8	A
RB2	REMOVE ACCUMULATED DEPR BLDGS - PRIOR YEAR	8	B
RB3	REMOVE ACCUMULATED DEPR IMP - PRIOR YEAR	8	B
RB4	REMOVE ACCUMULATED DEPR MACH & EQUIP - PRIOR YEAR	8	B
RD1	REMOVE ACCUMULATED DEPRECIATION - BUILDINGS	8	4
RD2	REMOVE ACCUMULATED DEPRECIATION - IMP OTHR THAN BLDG	8	4
RD3	REMOVE ACCUMULATED DEPRECIATION - MACH & EQUIP	8	4
RQ2	REMOVE ACCUMULATED DEPR BLDGS - CURRENT YEAR	8	A
RQ3	REMOVE ACCUMULATED DEPR IMP - CURRENT YEAR	8	A
RQ4	REMOVE ACCUMULATED DEPR MACH & EQUIP - CURRENT YEAR	8	A

KEY PROCESSING INFORMATION

APPROVAL LEVELS

Approval level indicates the highest release approval level required for posting the transaction. The highest approval level assigned to an agency outside of the SCO is a level 4.

In FAS, the approval level is determined by the function of the transaction. Some accounting functions are very complex and require the involvement of SCO personnel. The highest approval level assignment for SCO is a level 8.

The following approval levels are currently assigned to FAS accounting functions:

Function	Approval Level
Acquisition:	
• Purchase	3
• Donation	3
• Transfer in	6
• Adding Asset Previously Removed	7
Adjustment to Original Amount (230R)	Currently not used
Asset Removal:	
• Current Year	7
• Prior Year	7
Depreciation	8
Disposition:	
• Sale	4
• Donation or Scrap	4
• Transfer or Trade-in	7
• Value below Threshold	4
Gain/Loss/Depreciation Removal	8
Non-financial Changes	2
Replacement Revaluation	2
Work in Progress	3

REGISTER NUMBERS

The register number is an integral part in the internal processing of FAS. Every transaction code in FAS has a register number assigned to it. The function and type of the transaction code determine the posting register.

FAS uses the following registers for the transaction types and functions listed:

Type(s)	Function	Register
STARS to FAS	Acquisition	1
FAS Direct Data Entry	Acquisition	2
FAS Direct Data Entry / System Generated	Replacement Revaluation	3

Type(s)	Function	Register
System Generated	Gain/Loss/Depreciation Removal	4
STARS to FAS FAS Direct Data Entry	Disposition	5
System Generated	Depreciation	6
Not being used	Adjustment to Original Amount (230R)	7
System Generated	Non-financial Changes	8
FAS Direct Data Entry	Current Year Asset Removal	A
FAS Direct Data Entry	Prior Year Asset Removal	B
FAS Direct Data Entry	Adding Asset Previously Removed	C

DAFR4510 – FAS PROPERTY FILE TRANSACTION REPORT

The FAS Property File Transaction Report (DAFR4510) provides an audit trail of transition activity and can be requested for current or prior month. The report includes dollar amounts for all financial transactions, and maximizes descriptive information.
Click here for an example of DAFR4510.